

IRS Tax Rates for 2018 & 2017 Comparison



2018					2017				
<u>Single</u>					<u>Single</u>				
<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Plus % On Excess</u>	<u>Of Amt. Over</u>	<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Plus % On Excess</u>	<u>Of Amt. Over</u>
\$0	\$9,525	\$0	10.0%	\$0	\$0	\$9,325	\$0	10.0%	\$0
\$9,525	\$38,700	\$953	12.0%	\$9,525	\$9,325	\$37,950	\$933	15.0%	\$9,325
\$38,700	\$82,500	\$4,454	22.0%	\$38,700	\$37,950	\$91,900	\$5,226	50.0%	\$37,950
\$82,500	\$157,500	\$14,090	24.0%	\$82,500	\$91,900	\$191,650	\$18,714	28.0%	\$91,900
\$157,500	\$200,000	\$32,090	32.0%	\$157,500	\$191,650	\$416,700	\$46,644	33.0%	\$191,650
\$200,000	\$500,000	\$45,690	35.0%	\$200,000	\$416,700	\$418,400	\$120,910	35.0%	\$416,700
\$500,000		\$150,690	37.0%	\$500,000	\$418,400		\$121,505	39.6%	\$418,400
<u>Head of Household</u>					<u>Head of Household</u>				
<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Plus % On Excess</u>	<u>Of Amt. Over</u>	<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Plus % On Excess</u>	<u>Of Amt. Over</u>
\$0	\$13,600	\$0	10.0%	\$0	\$0	\$13,350	\$0	10.0%	\$0
\$13,600	\$51,800	\$1,360	12.0%	\$13,600	\$13,350	\$50,800	\$1,335	15.0%	\$13,350
\$51,800	\$82,500	\$5,944	22.0%	\$51,800	\$50,800	\$131,200	\$6,952	25.0%	\$50,800
\$82,500	\$157,500	\$12,698	24.0%	\$82,500	\$131,200	\$212,500	\$27,053	28.0%	\$131,200
\$157,500	\$200,000	\$30,698	32.0%	\$157,500	\$212,500	\$416,700	\$49,817	33.0%	\$212,500
\$200,000	\$500,000	\$44,298	35.0%	\$200,000	\$416,700	\$444,550	\$117,203	35.0%	\$416,700
\$500,000		\$149,798	37.0%	\$500,000	\$444,550		\$126,950	39.6%	\$444,550
<u>Married Filing Joint or Qualifying Widow(er) / Surviving Spouse</u>					<u>Married Filing Joint or Qualifying Widow(er) / Surviving Spouse</u>				
<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Plus % On Excess</u>	<u>Of Amt. Over</u>	<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Plus % On Excess</u>	<u>Of Amt. Over</u>

\$0	\$19,050	\$0	10.0%	\$0
\$19,050	\$77,400	\$1,905	12.0%	\$19,050
\$77,400	\$165,000	\$8,917	22.0%	\$77,400
\$165,000	\$315,000	\$28,179	24.0%	\$165,000
\$315,000	\$400,000	\$64,179	32.0%	\$315,000
\$400,000	\$600,000	\$93,379	35.0%	\$400,000
\$600,000		\$161,379	37.0%	\$600,000

\$0	\$18,650	\$0	10.0%	\$0
\$18,650	\$75,000	\$1,865	15.0%	\$18,650
\$75,000	\$153,100	\$10,452	25.0%	\$75,000
\$153,100	\$233,350	\$29,753	28.0%	\$153,100
\$233,350	\$416,700	\$52,223	33.0%	\$233,350
\$416,700	\$470,700	\$112,728	35.0%	\$416,700
\$470,700		\$131,628	39.6%	\$470,700

<u>Married Filing Separate</u>				
			<u>Plus % On</u>	<u>Of Amt.</u>
<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>
\$0	\$9,525	\$0	10.0%	\$0
\$9,525	\$38,700	\$1,360	12.0%	\$9,525
\$38,700	\$82,500	\$5,944	22.0%	\$38,700
\$82,500	\$157,500	\$12,698	24.0%	\$82,500
\$157,500	\$200,000	\$30,698	32.0%	\$157,500
\$200,000	\$300,000	\$44,298	35.0%	\$200,000
\$300,000		\$149,298	37.0%	\$300,000

<u>Married Filing Separate</u>				
			<u>Plus % On</u>	<u>Of Amt.</u>
<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>
\$0	\$9,325	\$0	10.0%	\$0
\$9,325	\$37,950	\$933	15.0%	\$9,325
\$37,950	\$76,550	\$5,226	25.0%	\$37,950
\$76,550	\$116,675	\$14,876	28.0%	\$76,550
\$116,675	\$208,350	\$26,111	33.0%	\$116,675
\$208,350	\$235,350	\$56,364	35.0%	\$208,350
\$235,350		\$65,814	39.6%	\$235,350

<u>C Corporation</u>				
			Flat 22% Rate	

<u>C Corporation</u>				
			<u>Plus % On</u>	<u>Of Amt.</u>
<u>Over</u>	<u>but Not Over</u>	<u>Pay</u>	<u>Excess</u>	<u>Over</u>
\$0	\$50,000	\$0	15.0%	\$0
\$50,000	\$75,000	\$7,500	25.0%	\$50,000
\$75,000	\$100,000	\$13,750	34.0%	\$75,000
\$100,000	\$335,000	\$22,250	39.0%	\$100,000
\$335,000	\$10,000,000	\$113,900	34.0%	\$335,000
\$10,000,000	\$15,000,000	\$3,400,000	35.0%	\$10,000,000
\$15,000,000	\$18,333,333	\$5,150,000	38.0%	\$15,000,000
\$18,333,333			35.0%	